



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

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May 30, 2001

The Honorable Karen L. Thurman
Member, U.S. House of Representatives
2224 Highway 44 West
Inverness, FL 34453

Attention: Patrick Thomas

Dear Congresswoman Thurman:

This letter is in reply to your inquiry dated May 11, 2001, on behalf of your constituent, [REDACTED]. [REDACTED] indicates that he is a class member who has a residual share in the settlement fund of the [REDACTED] litigation. He is concerned about the tax treatment of distributions received from the fund and wants to know the status of negotiations with the IRS.

I am sorry I cannot respond to your questions. The confidentiality requirements under section 6103 of the Internal Revenue Code will not allow me to release this information or even confirm or deny whether any negotiations are underway. Negotiations, if any, concerning the liability of class members and the settlement fund would involve "return information" of those taxpayers that we would be prohibited from disclosing or discussing. Even if one individual consented to disclose his or her return information, that consent would not apply to a case involving other taxpayers.

If you have further questions, please call me or Alfred G. Kelley (Identification Number 50-03882) at (202) 622-6040.

Sincerely,

Mary Oppenheimer
Assistant Chief Counsel
(Exempt Organizations/Employment
Tax/Government Entities)
Office of the Division Counsel/
Associate Chief Counsel
(Tax Exempt and Government Entities)